

# EXHIBIT 28

## DISCLOSURE OF TAX SCANDAL

SEE THEME &gt;

## MONEY

# Working group in Tax 'solved' the problems: At the same time, dividend billions flowed out of the treasury

New details about the dividend scandal emerged during today's hearing in the Tax Commission.



Jens Sørensen is former director of recovery for Tax and had the ultimate responsibility for the dividend area while the fraud was going on.

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OF  
**Mathias Sommer**

MAR 4, 2020

Jens Sørensen does not make a big deal of himself from height, draft or arm movements.

When he sits at the desk surrounded by lawyers and journalists in the Tax Commission, it is really only the rotation of the fingers with the wedding ring on the ring finger, which gives a nervous hint that there is a lot at stake for the former director of Honey .

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**It is the State Internal Audit's assessment that Tax should better ensure that there is no undue refund of dividend tax.**

AUDIT REPORT FROM 2013.

The scandal about dividend fraud for DKK 12.7 billion has largely defined Jens Sørensen's professional life since the scandal rolled in the autumn of 2015.

As the highest-ranking official, Jens Sørensen was sent home in 2015, suspected of gross negligence, something he later loudly protested against from his home in Aalborg, when he thought he had been made a scapegoat.

At the same time, he called for an initiative to be taken for one commission , which could come all the way around the largest fraud number in Danish history, the dividend case.

## JENS SØRENSEN

Jens Sørensen var fra 1. januar 2009 til 31. december 2015

Jens Sørensen's wish came true, and on Tuesday and Wednesday he will sit in the Court in Frederiksberg, where the Tax Commission's interrogator, Jens Lund Mosbek, with a regular eye for detail jumps around the case's thousands

of pages to get to the bottom in the years from 2012 to 2015, where the billions gushed out of the common coffers.

## The knotty road

As director of recovery, Jens Sørensen was head of the two people who sat in Høje Taastrup and transferred billions to foreign moneylenders.

But many middle managers separated Jens Sørensen and the two people in Høje Taastrup. And the division of responsibilities was not clear.

In fact, has the Commission's many witnesses disagreed quite a bit about where the responsibility for the lack of control over the dividend area was actually parked in the oldHoney .

- If the process of refunding dividend tax is divided into several processes, then you have the challenge when it comes to responsibility, says Jens Sørensen with a focused eye on questioner Jens Lund Mosbek.

*You can watch TV Avisen's interview with Jens Sørensen after he was sent home in 2015 here:*

## The critical reports

Several times during the interrogation, Jens Sørensen declares that he is largely unaware of the dividend area.

- I spent 99 percent of my time recovering from debt and the problems in that area, he says.

But several times he was put in the lead to get a handle on the payments to foreign shareholders when they just recovered dividend tax.

Already in the zeros, attention was drawn to the problem of the lack of control over dividend tax refunds.

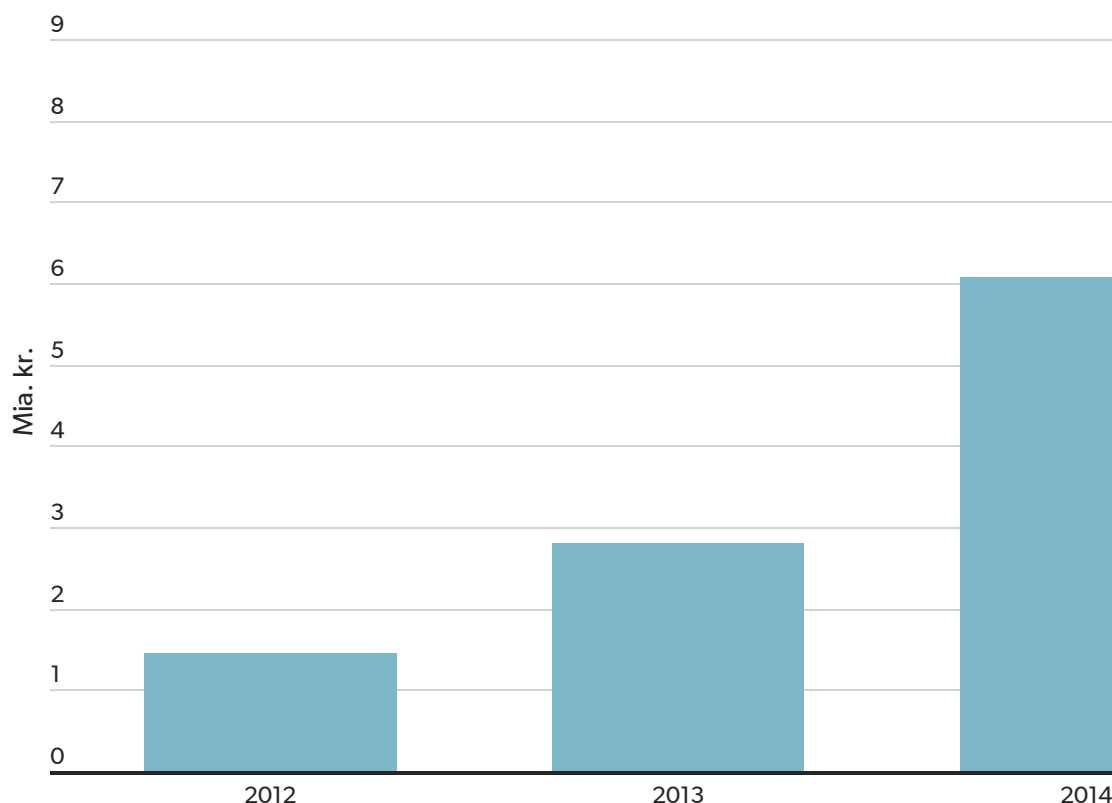
And when the Ministry of Taxation's Internal Audit (SIR) both in 2010 and in 2013 in critical audit reports triggered the most red-toned warning lights, it was Jens Sørensen who was given the responsibility for the working groups to solve the problems in the field of dividends.

It is the assessment of the State Internal Audit that Tax should better ensure that there is no undue refund of dividend tax, the report from 2013 states.

In the same year, the payments were made Tax to foreign bankers doubled to DKK 2.7 billion.

## Skats udbetalinger til refusion af udbytte

Næsten 100 procent om året. Så meget steg udbetalinger til refusion af udbytteskat



\*Dækker over udbetalinger frem til den 1. august 2015.

Kilde: Advokatundersøgelse om udbytteskattesagen, Bech Bruun.

### The responsibility

Both in 2010 and in 2013, the response to the critical audit reports was to set one up working group .

Although Jens Sørensen on paper was responsible for working groups in 2010 and again in 2013, his explanation in the Court in Frederiksberg was a repetition of a large number of previous interrogations in the Commission .

Namely that the responsibility lay elsewhere:

- I remember that this was a question that we had a report that went across our organization. A committee was to be set up under Customer Service, and which was to be resolved by Customer Service, then there were some points in the report that were to be resolved in Accounts, which was under me, says Jens Sørensen.

Several times he reiterated that it was his sole task to forward the working group's proposals to the Executive Board.

*A man in your position is probably nothing more than a postman?*

- I should carry the working group's recommendation to the Executive Board, was the response from Jens Sørensen, who repeatedly pointed out that it was the director of Customer Service who was responsible for the working group actually met, had an action plan made and something was done about the criticism from the audit.



February 18: Jim Sørensen. 2009-2013: Director of Recovery. 2015-2018: Operations Director. (Photo: Bjarne Luthcke © Scanpix)

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The former directors of Customer Service, Steffen Normann Hansen and Jonathan Schloss, have during their interrogations, conversely pointed out that the responsibility lay with Jens Sørensen.

- I have at no time perceived that I took over the task with the working group, says Jens Sørensen, who otherwise on paper was the leader of working group steering group.

### **'Stable propulsion'**

Following the critical audit report in 2013, it was decided that the Executive Board each quarter should follow up on the efforts of the working group to

solve the many problems in the field of dividends.

But the working group did poorly from land, and from the ongoing reports to the executive board it appears that several of the tasks of the working groups were "postponed ":

- I remember that I told that the deadlines had been postponed, both because of the complexity and because they were significantly more resource-intensive than we thought.

Just over a year after the critical audit report, the State Internal Audit addressed in June 2014 Skat's Executive Board and Head of Department Jens Brøchner, because the work of following up was too slow.

- There is only in limited follow-up has taken place and the deadlines are postponed by several rounds. It shows that there are challenges with the progress of the activities, it was stated in the note.

Shortly after the audit's note to senior management became the status quo working group efforts changed to "stable momentum ", and several items were declared" closed "in the quarterly statuses to the Executive Board - even though they were not resolved, but only in the process of being resolved.

Several witnesses have opposite the commission pointed out that it was Jens Sørensen who pressed for a change in the wording of the quarterly reports.

But it Jens Sørensen categorically rejects :

- I am very incomprehensible to that. I am absolutely sure that I have not been in charge of those formulations, says Jens Sørensen.

Jens Lund Mosbek asks:

*Did you experience pressure to close these audit reports?*

- I can safely say that I did not experience any pressure in relation to this. I only experienced pressure in relation to my tasks on recovery, says Jens Sørensen.

**'Good progress'**



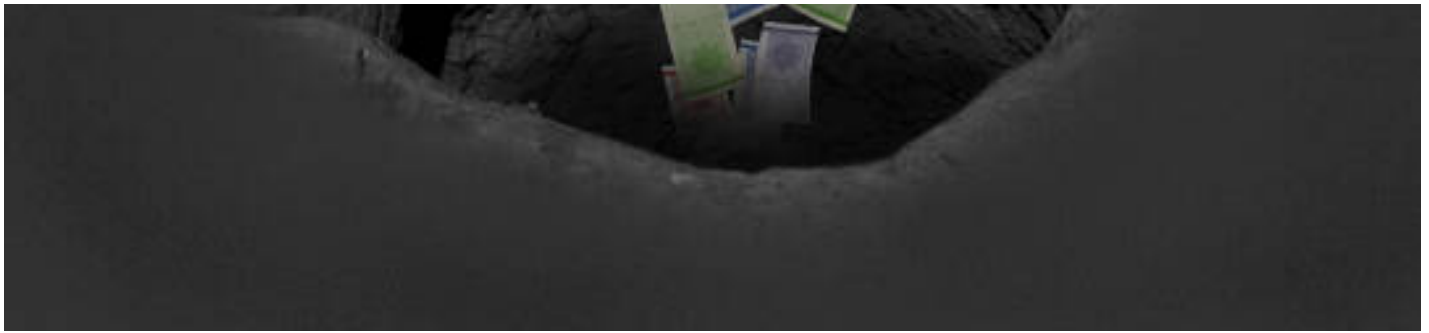
In the quarterly report from January 2015 was the work of the working group was again changed to "good progress", and seven of the eight points of criticism from the audit report were finally "closed".

- I got the settings from working group and read and judged that it was the right way to drive. But it was the working group that came up with the options, he says.

However, the effort was not changed, and half a year later - in August 2015 - was the scam revealed. First by a Danish lawyer and then by the British tax authorities, who warned that Taxes paid huge sums to British banks, which could relate fraud .

## MONEY RIGHT NOW





**MONEY** | MAY 15 AT 06:54 | CASPER SCHRØDER

**CROWNS & CORONA:** Imagine a deep hole. This is what corona has done to the Danish economy.



**MONEY** | MAY 14 AT 20:45

**Are you planning a summer holiday abroad? Here's what you need to be aware of**





**MONEY** | MAY 14 AT 16:00

**Itineraries? See where closed and open right now**

## ANDRE LÆSER

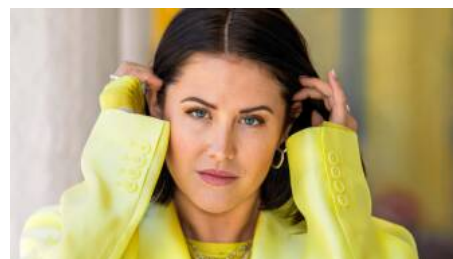
**UDLAND** | I GÅR KL. 05:40 | STEFFEN KRETZ

**ANALYSE:** USA vil have Danmark og Norden med i klimakamp mod Rusland



**MUSIK** | 15. MAJ KL. 16:29

**Molly har været popstjerne, siden hun var 14. Nu siger hun fra over for pladeselskabernes 'gamle mænd'**



**VEJRET** | I GÅR KL. 10:44

**Hallo, hvor bliver det lune forår af?**



**MUSIK** | I GÅR KL. 13:28

**Nicholas har knoklet, siden han var 6 år:** Nu er han kommet ind på en af de mest berømte uddannelser i verden





**INDLAND** | I GÅR KL. 15:05

**Antony Blinkens kuffert var pakket med replikker fra Borgen og rosende ord til Danmark**



**MUSIK** | I GÅR KL. 18:10

**Laurits er pludselig gået fra at skifte lortebleser til at være stor popstjerne:** Nu ringer BBC, og torsdag optræder han for millioner



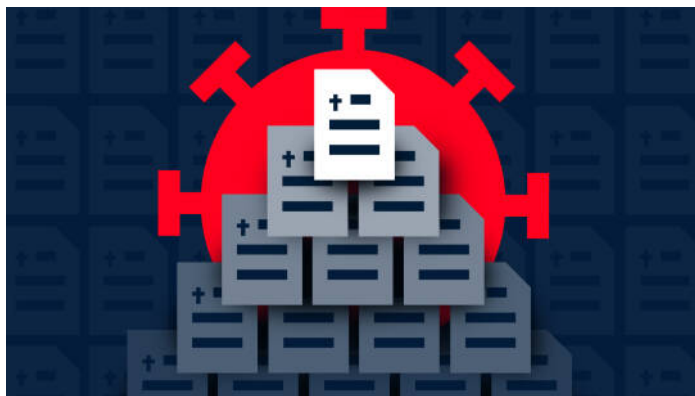
## TOP STORIES



**POLITICS** | YESTERDAY AT 20:54

**Ringberg:** 'Arktis er og bliver den største attraktion ved Danmark, når man kigger ud ad vinduet i Det Hvide Hus'





**INDLAND** | I GÅR KL. 18:19

**2241 dødsattester afslører:** Så mange døde egentlig af corona

**GAMING** | I GÅR KL. 20:39

**Spilfirma bekræfter:** Kendt figur er transkønnet

**SENESTE NYT** | I GÅR KL. 19:22

**Sommerhusudlejere mister kunder efter nye rejsevejledninger**

**UDLAND** | I GÅR KL. 20:40

**Budapests grønne borgmester er klar til at fravriste Orbán magten**

**SENESTE NYT** | I GÅR KL. 13:18

**Ny rejsevejledning for Portugal:** Nu kan danske turister besøge hele landet

**SENESTE NYT** | I GÅR KL. 13:46

**USA's udenrigsminister:** Palæstinensere og israelere har ret til at leve i fred

**POLITIK** | YESTERDAY AT 14:31

**9 measures to prevent sexual abuse of children:** 'The law has not kept up with the times'

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